



BIG MOUNTAIN RESORT
WHITEFISH, MONTANA

EXHIBIT 3
DATE 3.26.07
SB 418

February 13, 2007

Senator Jim Elliott
Chair, Taxation Committee
Montana State Senate
Helena, Montana

Re: SB 418

Dear Senator Elliott:

Big Mountain Resort is supportive of SB 418, which will allow for the distribution of the bed tax collected by lodging facilities within the Whitefish Planning and Zoning Jurisdiction to the Whitefish Convention and Visitors Bureau.

Big Mountain Resort is an integral part of the Whitefish business community. The town of Whitefish and the immediate surrounding area functions as a resort area. This area includes Whitefish Lake, Big Mountain Resort, Ptarmigan Resort, and other lodging establishments. Historically, the Whitefish Convention and Visitor Bureau has marketed Whitefish and the resorts immediately adjacent to Whitefish as a single destination. Big Mountain, along with other lodging properties, has contributed significant funds over the past several years towards this effort, leveraging the bed tax that the Whitefish Convention and Visitor Bureau receives from the State.

Big Mountain requests that the bed tax collection boundary for the Whitefish Convention and Visitors Bureau be modified to include all accommodations that are within the Whitefish Planning and Zoning Jurisdiction. This boundary more accurately reflects the true area that comprises the Whitefish vacation and visitor experience. Big Mountain is within this planning jurisdiction.

We appreciate your attention to the modification of this boundary. We are confident this change will make a positive impact on the tourism sector of the Whitefish economy and the state of Montana.

Best regards,

Frederic L. Jones, President/CEO
Winter Sports, Inc. dba Big Mountain Resort